

# The New Law – Real Property Tax Law § 466-a

On Dec. 9, 2022, Governor Hochul signed legislation that creates an opt-in for all local governments to provide a 10% property tax exemption to volunteer firefighters and volunteer ambulance workers (L 2022, ch 670, § 1). The law took effect immediately and can be implemented by your local governments now.

Real Property Tax Law § 466-a allows for an exemption of up to 10% of the assessed valuation of the primary residence of volunteer firefighters and/or volunteer ambulance workers. The law allows each entity of local government (e.g., county legislature, city council, school board, town board, village board, board of fire commissioners) to adopt a local law opting into the exemption. Localities that currently provide the exemption under the existing law would be required to adopt a local law to conform to the new law.

To be clear, this partial tax exemption is not automatic. It requires a specific opt-in by each local government. Each local government can opt-in by adopting a local law or resolution. Once a local government opts in, application for the exemption by the volunteer is filed with the assessor, department or other office designated by the municipality, school district and/or fire district offering such [exemption on a form](#) prescribed by the New York State Department of Taxation and Finance before the “taxable status date.” It is important to note that the “taxable status date” in most towns is March 1. FASNY members should consult their local assessor for the specific date applicable to their jurisdiction, and act quickly to realize the benefits of this new law for the 2023-24 tax year.

The exemption applies only to the tax levy applicable to the unit of local government that opts in. For instance, if a school board opted in but a county did not opt in, an otherwise eligible volunteer firefighter would be entitled to an exemption on their school taxes, only. Notably, the exemption does not diminish the total tax revenue received by the local government. Rather, the exemption functions like the Veteran’s Exemption, and spreads the tax levy across those persons who are not eligible volunteer firefighters or volunteer ambulance workers.

Once a local government opts in, that entity must determine a minimum service term requirement for eligibility — two years at minimum, five years at most — as well as a procedure by which a volunteer will be certified to the local government as eligible for the exemption. In addition to the basic eligibility criteria above to be determined by each local government, eligibility for the exemption is also based upon the following:

1. The property must be owned by the volunteer firefighter or volunteer ambulance worker.
2. The property must be the primary residence of the volunteer firefighter or volunteer ambulance worker.
3. The property must be located within in the jurisdiction served by the fire company, fire department, or ambulance entity to which the volunteer belongs.
4. The property must be used exclusively for the volunteer’s residential purposes, or if for mixed purposes, only the volunteer’s residential portion is entitled to the exemption; and,
5. The authority having jurisdiction must certify that the volunteer is a member of the fire company, fire department, or ambulance service, as applicable.

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Notably, the new law also provides that the property tax exemption becomes permanent to the volunteer firefighter/ambulance worker homeowner after 20 years of service so long as the residence remains the volunteer's primary residence.

The law also allows localities to extend this tax exemption for the lifetime of a surviving, unremarried spouse of a deceased volunteer. For this exemption to apply to an unremarried spouse, the deceased volunteer must have served for at least 20 years and received the exemption for the subject property prior to his or her death. In the event of a line-of-duty death of a volunteer, an unremarried spouse is eligible to have the partial tax exemption remain so long as the deceased volunteer was an enrolled member of a volunteer fire company or ambulance service for at least five years and, as above, received the exemption for such property prior to the line-of-duty death.